

# Fauquier County FY 2021 Adopted Budget

## Budget-in-Brief

### Budget Overview

During the FY 2021 proposed budget process, the County was faced with the onset of the COVID-19 pandemic and the impacts to the health and wellness of our citizens and our employees, and the long-term fiscal impacts. As such, the Board of Supervisors within sound financial practices and prudence to the economic impacts faced by our citizenry directed staff to propose an updated FY 2021 and FY 2022 budget plan with no new tax increases and with revenue adjustments in line with a potential downturn; as well as flat funding levels to County departments and agencies outside of contractual or mandated increases; and local funding to the School Division as FY 2020 adopted budget level. In addition, the Board of Supervisors opted to appropriate the FY 2021 adopted budget on a quarterly basis to allow for agile adjustments to the budget as the short-term and long-term impacts of the COVID pandemic were realized by the County.

This shaped the FY 2021 adopted budget and FY 2022 projected budget, as one that would maintain services at current levels; limit fiscal impact to citizens; and mitigate the need to institute reductions in force and other related workforce reductions that could have the potential to negatively affect the County's economy. Staff will continue to monitor the economic trends, tax collections rates, unemployment factors, and service needs as we continue to navigate the pandemic.

The FY 2021 adopted budget totals \$349.0 million, with an overall real estate tax rate of \$0.994 per \$100 of assessed value, and maintains all tax rates at their Tax Year 2019 levels. As such, the annual tax bill for based on the average residential assessment from the 2018 reassessment of \$378,000 will be maintained at \$3,770.96 including the County-wide Stormwater Management Fee of \$13.64 per year, based on the overall real estate tax rate of \$0.994 per \$100 of assessed value. The FY 2022 projected budget totals \$337.97 million, and maintains all tax rates at their Tax Year 2020 levels.

### Expenditures

The FY 2021 Adopted Budget totals \$349.0 million with General Fund expenditures totaling \$191.3 million, an overall increase of \$1.9 million from the FY 2020 Adopted Budget. Overall, operating budgets were maintained at their FY 2020 adopted budget level, with the exception of those changes that were previously approved by action of the Board of Supervisors mid-FY 2020, contractual or formulary funding adjustments, or mandated service or program adjustments. An example of a mandated service delivery adjustment, would be an increase of approximately \$520,000 in Social Services budget for mandated foster care and adoption services which is fully offset by federal and state revenues. This adjustment while appearing to be a large increase in the Social Services department budget, also increases revenue by an equal amount of money that is sourced 100% from federal and state revenues and includes no local tax funding.

In addition, departmental personnel budgets reflect increases from FY20 to FY21 related to the allocation of compensation increases, as well as compression and salary scale adjustments allocated from the Non-departmental budget during the FY20 adopted budget. These compensation increases were an initiative of the Board's strategic and five-year plan which have been paused until the County has a more balanced view of the fiscal impacts of the pandemic.

### Tax Dollar Breakdown



### Revenue

In comparison to the FY 2020 Adopted Budget, the General Fund revenue is projected to increase by approximately \$1.9 million in FY 2021. Overall revenue projections reflect the potential for an economic downturn based on longer term impacts of the pandemic on the economy, which could include increased unemployment; and a slow-down in consumer spending and housing market activities. The key areas of impact are the more vulnerable, consumer spending based revenues such as sale tax and personal property. As the County reassesses on a quadrennial basis with the next reassessment effective January 2022, any potential impacts to the County's largest revenue source of real estate tax will be seen in 2021. However, FY 2021 revenue is projected at a level to mitigate the need for mid-FY 2021 reductions and significant revisions to the FY 2022 budget plan.

### Tax Rate Comparison

		Tax Year 2019	Tax Year 2020	Change
		Adopted Rate	Adopted Rate	
Real Estate	General	\$0.855	\$0.855	\$0.00
	Fire & Rescue	\$0.133	\$0.133	\$0.00
	Conservation Easement Service District	\$0.006	\$0.006	\$0.00
Personal Property	Personal	\$4.65	\$4.65	\$0.00
	Business	\$2.30	\$2.30	\$0.00
Stormwater Management Fee <sup>1</sup>		\$13.64	\$13.64	\$0.00

<sup>1</sup>The Stormwater Management Fee is a County-wide special assessment, on a per parcel basis.

	Tax Year 2018	Tax Year 2019	Difference
Value	\$378,000	\$378,000	\$0
Tax Bill <sup>1</sup>	\$3,771	\$3,771	\$0

<sup>1</sup>Average residential tax bill.

## County Government Employees<sup>1</sup>

Functional Area	FY 2021 Full Time Equivalents
General Government	125.20
Judicial Administration	45.04
Public Safety	185.50
Public Works	54.00
Health and Welfare	59.53
Culture	64.16
Community Development	45.67
Other Funds	183.00
<b>Total County</b>	<b>762.10</b>

<sup>1</sup>Additional detail, including total School Division FTEs, is outlined in the Introduction of the adopted budget book, as well as the "Budget Summary" table of each departmental section.

## Capital Improvement Program

The Board of Supervisors' adopted Capital Improvement Plan totals \$106.9 million from FY 2021 through FY 2025, with an additional \$181.4 million designated for future fiscal years. Over the five-year planning period (FY 2021-FY 2025), \$6.4 million for fire and rescue projects, \$6.9 for public safety projects, \$9.3 million for parks and recreational projects, \$0.25 million for environmental services projects, \$9.0 million for utility and infrastructure projects including \$8.0 million for broadband development, \$0.26 million for Airport projects, and \$57.4 million for school division projects.



## For More Information

The Board of Supervisors adopted the FY 2021 Budget on March 26, 2020. The FY 2021 Adopted Budget is available for review at the following locations and online at the webpage below:

- County Administrator's Office
- Fauquier County Office of Management & Budget
- <http://www.fauquiercounty.gov/government/departments-h-z/management-and-budget>

## Board of Supervisors

**Mary Leigh McDaniel**  
Chair, Marshall District  
**R. Holder Trumbo, Jr.**  
Vice-Chair, Scott District  
**Christopher T. Butler**  
Lee District  
**Richard R. Gerhardt**  
Cedar Run District  
**Christopher N. Granger**  
Center District

## County Administration

**Paul S. McCulla**  
County Administrator  
**Erin M. Kozanecki**  
Deputy County Administrator

## Office of Management & Budget

**Erin M. Kozanecki**  
Director  
**Mallory K. Stribling**  
Budget Services Manager  
**Dana C. Park**  
Budget & Management Analyst I  
**Matthew J. Robertson**  
Budget & Management Analyst I  
**Randy J. Benevento**  
Budget Technician III

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